

IN THE UNITED STATES DISTRICT COURT FOR THE
DISTRICT OF MARYLAND

UNITED STATES,)	
)	
Plaintiff,)	
)	
v.)	Civil No. 02-2303
)	
MANUEL R. LAGMAY,)	
)	
Defendant.)	

UNITED STATES' MOTION FOR SUMMARY JUDGMENT

The United States of America moves the Court for summary judgment in its favor pursuant to Fed. R. Civ. P. 56(a).

As grounds for this motion, the United States asserts there are no genuine disputes of material fact that Manuel Lagmay is indebted to the United States for his 1988 income tax liabilities and for employment tax liabilities for the tax period ending June 30, 1991.

A brief in support of this motion, the declaration of Internal Revenue Service Advisor Michael Hartz, Certificates of Assessments and Payments, and proposed order are being filed along with this motion.

WHEREFORE, it is prayed that this motion be granted.

Date: January 17, 2006.

Respectfully submitted,

/s/ Jonathan D. Carroll
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